

**City of Durham  
Business License Unit  
101 City Hall Plaza, Durham, NC 27701  
(919) 560-4700**

**Beer and Wine Privilege Business License Tax Schedule**

Malt Beverage			Wine (Fortified and / Or Unfortified)	
Location Number	Off Premises	On & Off - Premises	Off Premises	On & Off Premises
1	\$ 5.00	\$ 15.00	\$10.00	\$ 15.00
2	\$ 5.50	\$ 16.50	\$11.00	\$ 16.50
3	\$ 6.05	\$ 18.15	\$12.10	\$ 18.15
4	\$ 6.65	\$ 19.96	\$13.31	\$ 19.96
5	\$ 7.32	\$ 21.96	\$14.64	\$ 21.96
6	\$ 8.05	\$ 24.16	\$16.10	\$ 24.16
7	\$ 8.86	\$ 26.58	\$17.71	\$ 26.58
8	\$ 9.75	\$ 29.23	\$19.48	\$ 29.23
9	\$10.73	\$ 32.15	\$21.43	\$ 32.15
10	\$11.80	\$ 35.37	\$23.57	\$ 35.37
11	\$12.98	\$ 38.91	\$25.93	\$ 38.91
12	\$14.28	\$ 42.80	\$28.52	\$ 42.80
13	\$15.71	\$ 47.08	\$31.37	\$ 47.08
14	\$17.28	\$ 51.79	\$34.51	\$ 51.79
15	\$19.01	\$ 56.97	\$37.96	\$ 56.97
16	\$20.91	\$ 62.67	\$41.76	\$ 62.67
17	\$23.00	\$ 68.93	\$45.94	\$ 68.93
18	\$25.30	\$ 75.83	\$50.53	\$ 75.83
19	\$27.83	\$ 83.41	\$55.58	\$ 83.41
20	\$30.61	\$ 91.75	\$61.14	\$ 91.75
21	\$33.67	\$100.93	\$67.25	\$100.93
22	\$37.04	\$111.02	\$73.98	\$111.02
23	\$40.74	\$122.12	\$81.38	\$122.12
24	\$44.81	\$134.33	\$89.52	\$134.33
25	\$49.29	\$147.76	\$98.47	\$147.76

Beer and Wine Wholesaler	
Wholesale Malt Beverage:	\$ 37.50
Wholesale Wine (Fortified and/or Unfortified):	\$ 37.50
Wholesale Malt Beverage and Wine (Fortified and /or Unfortified):	\$ 62.50

Example Beer and Wine Tax Calculations			
Company "A" sells beer and wine off- premise and has 5 locations.		Company "B" sells beer and wine on- premise and has 3 locations.	
Location Number	On & Off Premises	Location Number	On & Off Premises
1	\$15.00	1	\$30.00
2	\$16.50	2	\$33.00
3	\$18.15	3	\$36.30
4	\$19.96		
5	\$21.96		
Company A: Total Tax due is \$91.57		Company B: Total Tax due is \$99.30	